



DEPARTMENT OF HOMELAND SECURITY  
U.S. Customs and Border Protection

OMB APPROVAL NO. 1601-0017  
EXPIRATION DATE: 11/30/2022

**PROTEST**

Pursuant to Sections 514 & 514(a), Tariff Act of 1930 as amended, 19 CFR Part 174 et. seq.

|                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PROTEST NUMBER <i>(Supplied by CBP)</i> | <b>NOTE:</b> If your protest is denied, in whole or in part, and you wish to CONTEST the denial, you may do so by bringing a civil action in the U.S. Court of International Trade within 180 days after the date of mailing of Notice of Denial. You may obtain further information concerning the institution of an action by writing the Clerk of U.S. Court of International Trade, One Federal Plaza, New York NY 10007 (212-264-2800). |
| DATE RECEIVED <i>(CBP Use Only)</i>     |                                                                                                                                                                                                                                                                                                                                                                                                                                              |

**SECTION I - IMPORTER AND ENTRY IDENTIFICATION**

|                                                                                                                          |               |            |              |             |               |                     |
|--------------------------------------------------------------------------------------------------------------------------|---------------|------------|--------------|-------------|---------------|---------------------|
| PORT                                                                                                                     | ENTRY DETAILS |            |              |             |               |                     |
| IMPORTER NUMBER                                                                                                          | PORT CODE     | FILER CODE | ENTRY NUMBER | CHECK DIGIT | DATE OF ENTRY | DATE OF LIQUIDATION |
| IS ACCELERATED DISPOSITION BEING REQUESTED? <i>(19 CFR 174.22)</i><br><input type="radio"/> Yes <input type="radio"/> No |               |            |              |             |               |                     |

NAME AND ADDRESS OF IMPORTER OR OTHER PROTESTING PARTY

Name *(Last, First, MI)*:

Street Address Line 1:

Street Address Line 2:

City: State: Zip Code:

**SECTION II - DETAILED REASONS FOR PROTEST**

WITH RESPECT TO EACH CATEGORY, SET FORTH SEPARATELY, (1) EACH DECISION PROTESTED, (2), THE CLAIM OF THE PROTESTING PARTY, AND (3) THE FACTUAL MATERIAL AND LEGAL ARGUMENTS WHICH ARE BELIEVED TO SUPPORT THE PROTEST. ALL SUCH MATERIAL AND ARGUMENTS SHOULD BE SPECIFIC. GENERAL STATEMENTS OF CONCLUSIONS ARE NOT SUFFICIENT *(Attach Additional Sheets if necessary)*

**SECTION III - REQUEST FOR DISPOSITION IN ACCORDANCE WITH ACTION ON PREVIOUSLY FILED PROTEST**

Protesting party may request disposition in accordance with the action taken on a previously filed protest that is the subject of a pending application for further review and is alleged to involve the same merchandise and the same issues. (See 19 CFR 174.13(a)(7).) To request such disposition, enter the protest number and date of receipt of such previously filed protest. ►

PROTEST NO. OF PREVIOUSLY-FILED PROTEST

DATE OF RECEIPT

**SECTION IV - SIGNATURE AND MAILING INSTRUCTIONS**

NAME AND ADDRESS OF PERSON TO WHOM ANY NOTICE OF APPROVAL OR DENIAL SHOULD BE SENT

Name *(Last, First, MI)*:

Street Address Line 1:

Street Address Line 2:

City: State: Zip Code:

NAME, ADDRESS, AND CBP IDENTIFICATION NUMBER TO WHICH REFUND SHOULD BE SENT

Name *(Last, First, MI)*:

Street Address Line 1:

Street Address Line 2:

City: State: Zip Code:

CBP Identification Number:

IF FILING AS ATTORNEY OR AGENT, ENTER YOUR NAME, ADDRESS, AND IMPORTER NUMBER, IF APPLICABLE

Name *(Last, First, MI)*:

Street Address Line 1:

Street Address Line 2:

City: State: Zip Code:

Importer Number:

SIGNATURE

**X**

DATE

**SECTION V - APPLICATION FOR FURTHER REVIEW *(Optional)***

*(Fill in "Protest No." Above if this is a Separate Application for Further Review)*

| Yes                      | No                       | CHECK BOX CORRESPONDING TO YOUR ANSWER TO EACH OF THE FOLLOWING QUESTIONS:                                                                                                                                                                                         |
|--------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | (A) Have you made prior request of a port director for a further review of the same claim with respect to the same substantially similar merchandise?                                                                                                              |
| <input type="checkbox"/> | <input type="checkbox"/> | (B) Have you received a final decision from the U.S. Court of International Trade on the same claim with respect to the same category of merchandise or do you have action involving such a claim pending before the U.S. Court of International Trade?            |
| <input type="checkbox"/> | <input type="checkbox"/> | (C) Have you previously received an adverse administrative decision from the Commissioner of CBP or his designee or do you presently have a pending application for an administrative decision on the same claim with respect to the same category of merchandise? |

JUSTIFICATION FOR FURTHER REVIEW UNDER THE CRITERIA IN 19 CFR 174.24 AND 174.25 *(Include Applicable Rulings)* *(Attach Additional Sheets if necessary)*

**SECTION VI - DECISION (CBP Use Only)**

|                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                          |      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| <input type="checkbox"/> Approved*<br><input type="checkbox"/> Denied for the following reason:<br><input type="checkbox"/> Untimely filed<br><input type="checkbox"/> Does not meet criteria<br><input type="checkbox"/> Other, namely                                                                                                                                                                 | APPLICATION FOR FURTHER REVIEW EXPLANATION<br><br><i>*When further review only is approved, the decision on the protest is suspended, pending issuance of a protest review decision.</i> |      |
| <input type="checkbox"/> Approved<br><input type="checkbox"/> Rejected as non-protestable<br><input type="checkbox"/> Denied <u>in full</u> for the following reason:<br><input type="checkbox"/> Denied <u>in part</u> for the following reason:<br><input type="checkbox"/> Untimely filed<br><input type="checkbox"/> See attached protest review decision<br><input type="checkbox"/> Other, namely | PROTEST EXPLANATION                                                                                                                                                                      |      |
| TITLE OF CBP OFFICER                                                                                                                                                                                                                                                                                                                                                                                    | SIGNATURE OF CBP OFFICER                                                                                                                                                                 | DATE |

**CONTINUATION OF SECTIONS II & V (As Needed)****SECTION II - DETAILED REASONS FOR PROTEST (Continuation)**

WITH RESPECT TO EACH CATEGORY, SET FORTH SEPARATELY, (1) EACH DECISION PROTESTED, (2), THE CLAIM OF THE PROTESTING PARTY, AND (3) THE FACTUAL MATERIAL AND LEGAL ARGUMENTS WHICH ARE BELIEVED TO SUPPORT THE PROTEST. ALL SUCH MATERIAL AND ARGUMENTS SHOULD BE SPECIFIC. GENERAL STATEMENTS OF CONCLUSIONS ARE NOT SUFFICIENT.

**SECTION V - APPLICATION FOR FURTHER REVIEW (Optional) (Continuation)**

JUSTIFICATION FOR FURTHER REVIEW UNDER THE CRITERIA IN 19 CFR 174.24 AND 174.25.

## INSTRUCTIONS

### PLEASE REFER TO: Part 174, Customs Regulations

#### Definitions\*

- "Liquidation" means the final computation or ascertainment of the duties or drawback accruing on an entry.
- "Protest" means the seeking of review of a decision of an appropriate CBP officer. Such a review may be conducted by CBP officers who participated directly in the underlying decision.
- "Further Review" means a request for review of the protest to be performed by a CBP officer who did not participate directly in the protested decision, or by the Commissioner, or his designee as provided in the CBP Regulations. This request will only be acted upon in the event that the protest would have been denied at the initial level of review. If you are filing for further review, you must answer each question in Item 15 on CBP Form 19 and provide justification for further review in Item 16.

#### What matters may be protested?

1. The appraised value of merchandise;
2. The classification and rate and amount of duties chargeable;
3. All charges within the jurisdiction of the U.S. Department of Homeland Security;
4. Exclusion of merchandise from entry or delivery, or demand for redelivery;
5. The liquidation or reliquidation of an entry; and
6. The refusal to pay a claim for drawback.

#### Who may file a protest or application for further review?

1. The importer or consignee shown on the entry papers, or their sureties;
2. Any person paying any charge or exaction;
3. Any person seeking entry or delivery, or upon whom a demand for redelivery has been made;
4. Any person filing a claim for drawback; or
5. Any authorized agent of any of the persons described above.

#### Where to file protest:

With the port director whose decision is protested (at the port where entry was made).

#### When to file a protest:

Within 180 days after either: 1) the date of notice of liquidation or reliquidation; or 2) the date of the decision, involving neither a liquidation nor reliquidation, as to which the protest is made (e.g., the date of an exaction, the date of written notice excluding merchandise from entry or delivery or demand for redelivery); or 3) a surety may file within 180 days after the date of mailing of notice of demand for payment against its bond.

#### Contents of protest:

1. Name and address of the protestant;
2. The importer number of the protestant;
3. The number and date(s) of the entry(s);
4. The date of liquidation of the entry (or the date of a decision);
5. A specific description of the merchandise;
6. The nature of and justification for the objection set forth distinctly and specifically with respect to each category, claim, decision, or refusal;
7. The date of receipt and protest number of any protest previously filed that is the subject of a pending application for further review;
8. If another party has not filed a timely protest, the surety's protest shall certify that the protest is not being filed collusively to extend another authorized person's time to protest; and
9. Whether accelerated disposition is being requested.

**NOTE:** Under "Entry Details" - "Check Digit" information is optional; however, CBP would appreciate receiving the information if you can provide it. All attachments to a protest (other than samples or similar exhibits) must be filed in triplicate.

## PRIVACY ACT STATEMENT

Pursuant to 5 U.S.C. § 552a (e) (3), this Privacy Act Statement serves to inform you of why DHS is requesting the information on this form.

**AUTHORITY:** U.S. Customs and Border Protection (CBP) is authorized to collect the information requested on this form pursuant to Sections 514 and 514(a), Tariff Act of 1930 as amended, 19 CFR Part 174.

**PURPOSE:** Members of the trade community may submit the form to protest CBP actions and determinations, including: the appraised value of merchandise; the classification and rate and amount of duties chargeable; all charges within the jurisdiction of the U.S. Department of Homeland Security; exclusion of merchandise from entry or delivery, or demand for redelivery; the liquidation or re-liquidation of an entry; and the refusal to pay a claim for drawback.

**ROUTINE USE:** The information requested in this form may be shared externally as a "routine uses" to other government agencies if your inquiry relates to those agencies, or to assist the Department of Homeland Security in reviewing the activity subject to protest. A complete list of routine uses can be found in the system of records notice associated with this form, "Department of Homeland Security/CBP-001 - Import Information System." The Department's full list of system of records notice can be found on the Department's website at <http://www.dhs.gov/system-records-notices-sorns>.

**CONSEQUENCES OF FAILURE TO PROVIDE INFORMATION:** Providing this information is voluntary. However, failure to provide this information may result in insufficient information, which would prevent CBP Officers to review the protest.

**Paperwork Reduction Act Statement:** An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1651-0017. The estimated average time to complete this application is 1 hour and 3 minutes. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 799 9th Street, NW., Washington DC 20229.